IN THE HIGH COURT OF JUDICATURE FOR RAJASTHAN
JAIPUR BENCH
S.B. Civil Writ Petition No.9686/06
M/s Radha Madhav Cotton Mills Ltd.
Vs.
Addl. Commissioner (VAT & IT) & Ors.

12.04.2007

Hon'ble Mr. Justice Mohammad Rafiq

Shri Ajay Kumar Jain for petitioner.

Heard learned counsel for the petitioner.

The petitioner has challenged the order dated 22.11.2006 passed by the Addl. Commissioner (VAT & IT), Commercial Tax Department, Rajasthan, Jaipur whereby the application of the petitioner for transfer of his assessment proceedings from the Assistant Commissioner, Commercial Taxes (Anti Evasion), Circle-2 Rajasthan, Jaipur to any other authority has been rejected.

Learned counsel argued that the petitioner was served with a notice by the respondent no.2 asking him

to appear before him on 14.11.2005. When he appeared before him on 14.11.2005 and requested to take up his case, he did not take up the case without any reason and humiliated him and did not allow him to leave the premises for whole day and then asked to again appear on the following day. It was alleged that the respondent no.2 was deliberately humiliating the petitioner with ulterior motives and when aggrieved thereby, he moved the application for transfer of his case to the Additional Commissioner, he without applying his mind, mechanically rejected the application.

Having heard the learned counsel for the petitioner, I find that the mere apprehension in the mind of the petitioner that the assessing authority is biased against him, cannot be accepted as a valid basis for transfer of the assessment from one authority to another. Besides, deferment of hearing from one date to

another also cannot be accepted as a sufficient ground for accepting the prayer for change of assessing authority. Grievance has been suitable taken into note of by the Additional Commissioner who has observed that the petitioner has moved the application seeking transfer with the sheer purpose of avoiding the assessment order being passed by the concerned officer. I do not find any error in the order passed by the Additional Commissioner.

The writ petition is accordingly dismissed with no order as to costs.

(Mohammad Rafiq),J.

Rs/-